

The Republic of Indonesia

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification, Acceptance or Approval

This document contains a definitive list of reservations and notifications made by the Republic of Indonesia upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Indonesia wishes the following agreements to be covered by the Convention:

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 1. | Agreement between the Government of the Republic of Indonesia and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Australia | Original | 22-04-1992 | 14-12-1992 |
| 2. | Agreement between the Government of the Republic of Indonesia and the Government of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Brunei Darussalam | Original | 27-02-2000 | 7-11-2001 |
| 3. | Convention between the Republic of Indonesia and Canada for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respects to Taxes on Income and on Capital | Canada | Original | 16-01-1979 | 23-12-1980 |
| | | | Amending Instrument (a) | 01-04-1998 | 31-12-1998 |
| 4. | Agreement between the Government of the Republic of Indonesia and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | China (People's Republic of) | Original | 07-11-2001 | 25-08-2003 |
| | | | Amending Instrument (a) | 26-03-2015 | 16-03-2016 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| 5. | Convention between the Government of the Republic of Indonesia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion on Income and Capital | France | Original | 14-09-1979 | 13-03-1981 |
| 6. | Agreement between the Government of the Republic of Indonesia and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Hong Kong (S.A.R) | Original | 23-03-2010 | 28-03-2012 |
| 7. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with Protocol | India | Original | 27-07-2012 | 5-02-2016 |
| 8. | Agreement between the Republic of Indonesia and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Japan | Original | 03-03-1982 | 31-12-1982 |
| 9. | Agreement between the Government of the Republic of Indonesia and the Government of the Lao People's Democratic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Lao PDR | Original | 08-09-2011 | 11-10-2016 |
| 10. | Agreement between the Republic of Indonesia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Luxembourg | Original | 14-01-1993 | 10-03-1994 |
| 11. | Agreement between the Government of the Republic of Indonesia and the Government of | Malaysia | Original | 12-09-1991 | 11-08-1992 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|---|--------------------------------|-------------------------------|-------------------|--------------------------|
| | Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | | Amending Instrument (a) | 12-01-2006 | 01-7-2010 |
| | | | Amending Instrument (b) | 20-10-2011 | 01-08-2017 |
| 12. | Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Netherlands | Original | 29-01-2002 | 31-12-2003 |
| | | | Amending Instrument (a) | 30-07-2015 | 01-08-2017 |
| 13. | Agreement between the Government of the Republic of Indonesia and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol | New Zealand | Original | 25-03-1987 | 24-06-1988 |
| 14. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Philippines | Original | 18-06-1981 | 19-05-1982 |
| | | | Amending Instrument (a) | 21-09-1993 | NA |
| 15. | Agreement between the Republic of Indonesia and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Singapore | Original | 08-05-1990 | 25-01-1991 |
| 16. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Seychelles | Original | 27-09-1999 | 16-05-2000 |
| 17. | Agreement between the Republic of Indonesia and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol | Republic of Korea | Original | 10-11-1988 | 03-5-1989 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 18. | Agreement between the Republic of Indonesia and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income | Switzerland | Original | 29-08-1988 | 24-10-1989 |
| | | | Amending Instrument (a) | 08-02-2007 | 20-03-2009 |
| 19. | Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Thailand | Original | 15-06-2001 | 23-10-2003 |
| 20. | Agreement between the Government of the Republic of Indonesia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital | United Kingdom | Original | 05-04-1993 | 14-4-1994 |
| 21. | Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United Arab Emirates | Original | 30-11-1995 | 01-06-1999 |
| 22. | Convention between the Government of the Republic of Indonesia and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | United States of America | Original | 11-07-1988 | 01-02-1991 |
| | | | Amending Instrument (a) | 24-07-1996 | 23-12-1996 |
| 23. | Agreement between the Government of the Republic of Indonesia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Vietnam | original | 22-12-1997 | 10-02-1999 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 24. | Agreement between the Republic of Indonesia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Belgium | Original | 16-09-1997 | 07-11-2001 |
| 25. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respects to Taxes on Income | Croatia | Original | 15-02-2002 | 16-3-2012 |
| 26. | Agreement between the Republic of Indonesia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Finland | Original | 15-10-1987 | 26-1-1989 |
| 27. | Agreement between the Government of the Republic of Indonesia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion | Italy | Original | 18-02-1990 | 02-09-1995 |
| 28. | Convention between the Republic of Indonesia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital | Norway | Original | 19-07-1988 | 07-02-1990 |
| 29. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Poland | Original | 6-10-1992 | 25-8-1993 |
| 30. | Agreement between the Government of the Republic of Indonesia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Qatar | Original | 30-04-2006 | 19-09-2007 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 31. | Agreement between the Government of the Republic of Indonesia and the Government of the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Slovakia | Original | 12-10-2000 | 30-01-2001 |
| 32. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | South Africa | Original | 15-07-1997 | 23-11-1998 |
| 33. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Turkey | Original | 25-02-1997 | 06-03-2000 |
| 34. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Armenia | Original | 13-10-2005 | 12-04-2016 |
| 35. | Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Bulgaria | Original | 11-01-1991 | 25-05-1992 |
| 36. | Agreement between the Government of the Republic of Indonesia and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Czech Republic | Original | 04-10-1994 | 26-01-1996 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 37. | Convention between the Government of the Republic of Indonesia and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Denmark | Original | 28-12-1985 | 29-04-1986 |
| 38. | Agreement between the Government of the Republic of Indonesia and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Egypt | Original | 13-05-1998 | 26-02-2002 |
| 39. | Agreement between the Government of the Republic of Indonesia and the Government of the Hungarian People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Hungary | Original | 19-10-1989 | 15-02-1993 |
| 40. | Agreement between the Government of the Republic of Indonesia and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Mexico | Original | 06-09-2002 | 28-10-2004 |
| | | | Amending Instrument (a) | 06-10-2013 | 18-09-2019 |
| 41. | Agreement between the Government of the Republic of Indonesia and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Pakistan | Original | 07-10-1990 | 28-02-1991 |
| 42. | Agreement between the Republic of Indonesia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Portugal | Original | 09-07-2003 | 11-05-2007 |

| No | Title | Other Contracting Jurisdiction | Original/ Amending Instrument | Date of Signature | Date of Entry into Force |
|-----|--|--------------------------------|-------------------------------|-------------------|--------------------------|
| 43. | Agreement between the Government of the Republic of Indonesia and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Romania | Original | 03-07-1996 | 13-01-1999 |
| 44. | Agreement between the Government of the Republic of Indonesia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Russia | Original | 12-03-1999 | 17-12-2002 |
| 45. | Agreement Between The Government of The Republic of Indonesia and the Government of the Republic of Serbia for the Avoidance of Double Taxation with Respect to Taxes on Income | Serbia | Original | 28-02-2011 | 13-12-2018 |
| 46. | Agreement between the Republic of Indonesia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital | Spain | Original | 30-05-1995 | 20-12-1999 |
| 47. | Convention between the Republic of Indonesia and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Sweden | Original | 28-02-1989 | 27-09-1989 |

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, Indonesia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(c) of the Convention, Indonesia reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreements contain provisions that are within the scope of this reservation.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 40 | Mexico | Article 4(3) |

Pursuant to Article 4(3)(e) of the Convention, Indonesia reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | Australia | Article 4(4) |
| 2 | Brunei Darussalam | Article 4(3) |
| 3 | Canada | Article 4(3) |
| 4 | China (People’s Republic of) | Article 4(3) |
| 5 | French | Article 4(3) |
| 6 | Hong Kong (S.A.R) | Article 4(3) |
| 7 | India | Article 4(3) |
| 8 | Japan | Article 4(2) |
| 9 | Lao PDR | Article 4(3) |
| 10 | Luxembourg | Article 4(3) |
| 11 | Malaysia | Article 4(3) |
| 12 | Netherlands | Article 4(4) |
| 13 | New Zealand | Article 4(3) |
| 14 | Philippines | Article 4(3) |
| 15 | Singapore | Article 4(3) |
| 16 | Seychelles | Article 4(3) |
| 17 | Republic of Korea | Article 4(3) |
| 18 | Switzerland | Article 4(3) |
| 19 | Thailand | Article 4(3) |
| 20 | United Kingdom | Article 4(3) |
| 21 | United Arab Emirates | Article 4(3) |
| 22 | United States of America | Article 4(4) |
| 23 | Vietnam | Article 4(3) |
| 24 | Belgium | Article 4(3) |
| 25 | Croatia | Article 4(3) |

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|------------------------------|
| 26 | Finland | Article 4(3) |
| 27 | Italy | Article 4(3) |
| 28 | Norway | Article 4(3) |
| 29 | Poland | Article 4(3) |
| 30 | Qatar | Article 4(3) |
| 31 | Slovakia | Article 4(3) |
| 32 | South Africa | Article 4(3) |
| 33 | Turkey | Article 4(3) |
| 34 | Armenia | Article 4(3) |
| 35 | Bulgaria | Article 4(3) |
| 36 | Czech Republic | Article 4(3) |
| 37 | Denmark | Article 4(3) |
| 38 | Egypt | Article 4(3) Article 4(4) |
| 39 | Hungary | Article 4(3) |
| 41 | Pakistan | Article 4(3) |
| 42 | Portugal | Article 4(3) |
| 43 | Romania | Article 4(3) |
| 44 | Russia | Article 4(3) |
| 45 | Serbia | Article 4(3) |
| 46 | Spain | Article 4(3) |
| 47 | Sweden | Article 4(3) |

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Indonesia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|--|
| 1 | Australia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 2 | Brunei Darussalam | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 3 | Canada | DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 4 | China (People's Republic of) | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 5 | France | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 6 | Hong Kong (S.A.R) | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; |
| 7 | India | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income [and with a view to promoting economic cooperation between the two countries.] |
| 8 | Japan | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 9 | Lao PDR | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 10 | Luxembourg | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 11 | Malaysia | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|--|
| 12 | Netherlands | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 13 | New Zealand | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 14 | Philippines | Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, |
| 15 | Singapore | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 16 | Seychelles | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 17 | Republic of Korea | DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, |
| 18 | Switzerland | DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income |
| 19 | Thailand | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 20 | United Kingdom | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains; |
| 21 | United Arab Emirates | desiring to <promote and strengthen the economic relation by> concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 22 | United States of America | desiring to conclude a convention for the avoidance of double taxation of income and the prevention of fiscal evasion, |
| 23 | Vietnam | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 24 | Belgium | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|---|
| 25 | Croatia | DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income, |
| 26 | Finland | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 27 | Italy | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion, |
| 28 | Norway | DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, |
| 29 | Poland | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 30 | Qatar | DESIRING, to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 31 | Slovakia | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 32 | South Africa | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,> |
| 33 | Turkey | DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income |
| 34 | Armenia | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital |
| 35 | Bulgaria | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 36 | Czech Republic | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 37 | Denmark | DESIRING to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income |
| 38 | Egypt | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |

| Listed Agreement Number | Other Contracting Jurisdiction | Preamble Text |
|-------------------------|--------------------------------|--|
| 39 | Hungary | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 40 | Mexico | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 41 | Pakistan | DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 42 | Portugal | Desiring to conclude an Agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 43 | Romania | Desiring <to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and non-interference in the domestic affairs, and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 44 | Russia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income |
| 45 | Serbia | Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income |
| 46 | Spain | Desiring to conclude an Agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital |
| 47 | Sweden | Desiring to conclude a Convention for the avoidance of dpuble taxation and the prevention of fiscal evasion with respect ti taxes on income |

Article 7 – Prevention of Treaty Abuse***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of Indonesia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--|
| 6 | Hong Kong | Article 10 (7) Article 11 (8) Article 12 (7) |
| 7 | India | Article 24(2) through (3) |
| 9 | Lao | Article 10 pr. 9 Article 11 pr. 9 Article 12 pr. 7 |
| 20 | United Kingdom | Article 11 pr. 9 Article 12 pr. 7 |
| 40 | Mexico | Article 11 (8), Article 12 (7) |
| 44 | Russia | Article 26 |
| 45 | Serbia | Article 10 pr. 8 Article 11 pr. 8 Article 12 pr. 7 Article 13 pr. 6 |

Article 8 – Dividend Transfer Transactions***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|------------------|
| 3 | Canada | Article 10(2)(a) |
| 5 | France | Article 10(2)(a) |
| 8 | Japan | Article 10(2)(a) |
| 12 | Netherland | Article 10(2)(a) |
| 24 | Belgium | Article 10(2)(a) |
| 29 | Poland | Article 10(2)(a) |
| 32 | South Africa | Article 10(2)(a) |
| 34 | Armenia | Article 10(2)(a) |
| 43 | Romania | Article 10(2)(a) |
| 46 | Spain | Article 10(2)(a) |

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Indonesia hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---------------|
| 1 | Australia | Article 13(4) |
| 3 | Canada | Article 13(3) |
| 4 | China (People's Republic of) | Article 13(4) |
| 5 | French | Article 13(1) |
| 6 | Hong Kong (S.A.R) | Article 13(4) |
| 7 | India | Article 13(4) |
| 9 | Lao PDR | Article 13(4) |
| 11 | Malaysia | Article 13(3) |
| 14 | Philippines | Article 13(4) |
| 23 | Vietnam | Article 13(4) |
| 25 | Croatia | Article 13(4) |
| 26 | Finland | Article 13(2) |
| 38 | Egypt | Article 13(4) |
| 40 | Mexico | Article 13(2) |
| 45 | Serbia | Article 13(4) |

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|------------|
| 20 | United Kingdom | Article 22 |

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---------------|
| 1 | Australia | Article 5(4)b |
| 2 | Brunei Darussalam | Article 5(4)a |
| 3 | Canada | Article 5(4)a |
| 4 | China (People's Republic of) | Article 5(5)a |
| 5 | France | Article 5(4)a |
| 6 | Hong Kong (S.A.R) | Article 5(5)a |
| 7 | India | Article 5(5)a |
| 8 | Japan | Article 5(6)a |
| 9 | Lao PDR | Article 5(5)a |
| 10 | Luxembourg | Article 5(5)a |
| 11 | Malaysia | Article 5(5)a |
| 12 | Netherlands | Article 5(5)a |
| 13 | New Zealand | Article 5(5)a |
| 14 | Philippines | Article 5(4)a |
| 15 | Singapore | Article 5(5)a |
| 16 | Seychelles | Article 5(5)a |
| 17 | Republic of Korea | Article 5(5)a |
| 18 | Switzerland | Article 5(4)a |
| 19 | Thailand | Article 5(5)a |
| 20 | United Kingdom | Article 5(5)a |
| 21 | United Arab Emirates | Article 5(5)a |
| 22 | United States of America | Article 5(4)a |
| 23 | Vietnam | Article 5(5)a |
| 24 | Belgium | Article 5(5)a |
| 25 | Croatia | Article 5(5) |
| 26 | Finland | Article 5(5)a |
| 27 | Italy | Article 5(4)a |
| 28 | Norway | Article 5(5)a |
| 29 | Poland | Article 5(5)a |
| 30 | Qatar | Article 5(5)a |
| 31 | Slovakia | Article 5(5)a |
| 32 | South Africa | Article 5(5) |
| 33 | Turkey | Article 5(5)a |
| 34 | Armenia | Article 5(5)a |
| 35 | Bulgaria | Article 5(5) |
| 36 | Czech Republic | Article 5(5) |
| 37 | Denmark | Article 5(5)a |
| 38 | Egypt | Article 5(5)a |
| 39 | Hungary | Article 5(5)a |
| 40 | Mexico | Article 5(5)a |

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| 41 | Pakistan | Article 5(5)a |
| 42 | Portugal | Article 5(5) |
| 43 | Romania | Article 5(5)a |
| 44 | Russia | Article 5(5)a |
| 45 | Serbia | Article 5(5)1) |
| 46 | Spain | Article 5(5)a |
| 47 | Sweden | Article 5(4)a |

Pursuant to Article 12(6) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|-----------------------------|
| 1 | Australia | Article 5(5) |
| 2 | Brunei Darussalam | Article 5(6) |
| 3 | Canada | Article 5(6) |
| 4 | China (People's Republic of) | Article 5(7) |
| 5 | France | Article 5(6) |
| 6 | Hong Kong (S.A.R) | Article 5(6) |
| 7 | India | Article 5(7) |
| 8 | Japan | Article 5(8) and Protocol 1 |
| 9 | Lao PDR | Article 5(7) |
| 10 | Luxembourg | Article 5(7) |
| 11 | Malaysia | Article 5(6) |
| 12 | Netherlands | Article 5(7) |
| 13 | New Zealand | Article 5(6) |
| 14 | Philippines | Article 5(6) |
| 15 | Singapore | Article 5(7) |
| 16 | Seychelles | Article 5(6) |
| 17 | Republic of Korea | Article 5(7) |
| 18 | Switzerland | Article 5(6) |
| 19 | Thailand | Article 5(7) |
| 20 | United Kingdom | Article 5(7) |
| 21 | United Arab Emirates | Article 5(6) |
| 22 | United States of America | Article 5(5) |
| 23 | Vietnam | Article 5(7) |
| 24 | Belgium | Article 5(6) |
| 25 | Croatia | Article 5(6) |
| 26 | Finland | Article 5(7) |
| 27 | Italy | Article 5(6) |
| 28 | Norway | Article 5(7) |
| 29 | Poland | Article 5(7) |
| 30 | Qatar | Article 5(7) |
| 31 | Slovakia | Article 5(6) |
| 32 | South Africa | Article 5(6) |
| 33 | Turkey | Article 5(6) |
| 34 | Armenia | Article 5(7) |
| 35 | Bulgaria | Article 5(6) |
| 36 | Czech Republic | Article 5(7) |
| 37 | Denmark | Article 5(6) |
| 38 | Egypt | Article 5(7) |
| 39 | Hungary | Article 5(7) |
| 40 | Mexico | Article 5(7) |
| 41 | Pakistan | Article 5(7) |
| 42 | Portugal | Article 5(6) |
| 43 | Romania | Article 5(7) |
| 44 | Russia | Article 5(7) |
| 45 | Serbia | Article 5(7) |

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| 46 | Spain | Article 5(7) |
| 47 | Sweden | Article 5(6) |

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Indonesia hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---|
| 1 | Australia | Article 5(3) |
| 2 | Brunei Darussalam | Article 5(3) |
| 3 | Canada | Article 5(3) |
| 4 | China (People's Republic of) | Article 5(4) |
| 5 | France | Article 5(3) |
| 6 | Hong Kong (S.A.R) | Article 5(4) |
| 7 | India | Article 5(4) |
| 8 | Japan | Article 5(4) |
| 9 | Lao PDR | Article 5(4) |
| 10 | Luxembourg | Article 5(4) |
| 11 | Malaysia | Article 5(3) |
| 12 | Netherlands | Article 5(4) |
| 13 | New Zealand | Article 5(4) |
| 14 | Philippines | Article 5(3) |
| 15 | Singapore | Article 5(3) |
| 16 | Seychelles | Article 5(4) |
| 17 | Republic of Korea | Article 5(4) |
| 18 | Switzerland | Article 5(3) |
| 19 | Thailand | Article 5(4) |
| 20 | United Kingdom | Article 5(4) |
| 21 | United Arab Emirates | Article 5(4) |
| 22 | United States of America | Article 5(3) and Protocol (With reference to Ad Article 5, paragraph 3) |
| 23 | Vietnam | Article 5(4) |
| 24 | Belgium | Article 5(4) |
| 25 | Croatia | Article 5(4) |
| 26 | Finland | Article 5(4) |
| 27 | Italy | Article 5(3) and Protocol a) |
| 28 | Norway | Article 5(4) |
| 29 | Poland | Article 5(4) |
| 30 | Qatar | Article 5(4) |
| 31 | Slovakia | Article 5(4) |
| 32 | South Africa | Article 5(4) |
| 33 | Turkey | Article 5(4) |

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| 34 | Armenia | Article 5(4) |
| 35 | Bulgaria | Article 5(4) |
| 36 | Czech Republic | Article 5(4) |
| 37 | Denmark | Article 5(4) |
| 38 | Egypt | Article 5(4) |
| 39 | Hungary | Article 5(4) and Protocol 2), 3), and 4) |
| 40 | Mexico | Article 5(4) |
| 41 | Pakistan | Article 5(4) |
| 42 | Portugal | Article 5(4) |
| 43 | Romania | Article 5(4) |
| 44 | Russia | Article 5(4) |
| 45 | Serbia | Article 5(4) |
| 46 | Spain | Article 5(4) and Protocol I |
| 47 | Sweden | Article 5(3) |

Article 14 – Splitting-up of Contracts***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---|
| 13 | New Zealand | Protocol (With reference to Article 5)(b), second sentence and third sentence |
| 12 | Netherlands | Article 25 |
| 28 | Norway | Article 21 |

Article 16 – Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, Indonesia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 3 | Canada | Article 24(1), second sentence |
| 10 | Luxembourg | Article 25(1), second sentence |
| 13 | New Zealand | Article 24(1), second sentence |
| 14 | Philippines | Article 25(1), second sentence |
| 16 | Seychelles | Article 25(1), second sentence |
| 18 | Switzerland | Article 23(1), second sentence |
| 19 | Thailand | Article 25(1), second sentence |
| 21 | United Arab Emirates | Article 25(1), second sentence |
| 27 | Italy | Article 25(1), second sentence |
| 29 | Poland | Article 24(1), second sentence |
| 30 | Qatar | Article 25(1), second sentence |
| 32 | South Africa | Article 24(1), second sentence |
| 35 | Bulgaria | Article 24(1), second sentence |
| 38 | Egypt | Article 25(1), second sentence |
| 39 | Hungary | Article 25(1), second sentence |
| 41 | Pakistan | Article 26(1), second sentence |
| 42 | Portugal | Article 25(1), second sentence |
| 43 | Romania | Article 26(1), second sentence |
| 44 | Russia | Article 23(1), second sentence |
| 45 | Serbia | Article 25(1), second sentence |
| 46 | Spain | Article 26(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------------------------|
| 1 | Australia | Article 25(1), second sentence |
| 2 | Brunei Darussalam | Article 26(1), second sentence |
| 4 | China (People's Republic of) | Article 25(1), second sentence |
| 5 | France | Article 26(1), second sentence |
| 6 | Hong Kong (S.A.R) | Article 24(1), second sentence |
| 7 | India | Article 26(1), second sentence |
| 8 | Japan | Article 25(1), second sentence |
| 9 | Lao PDR | Article 25(1), second sentence |
| 11 | Malaysia | Article 24(1), second sentence |
| 12 | Netherlands | Article 27(1), second sentence |
| 15 | Singapore | Article 25(1), second sentence |
| 17 | Republic of Korea | Article 25(1), second sentence |
| 22 | United States of America | Article 25(1), second sentence |
| 23 | Vietnam | Article 25(1), second sentence |
| 24 | Belgium | Article 24(1), second sentence |
| 25 | Croatia | Article 24(1), second sentence |
| 26 | Finland | Article 24(1), second sentence |
| 28 | Norway | Article 26(1), second sentence |
| 31 | Slovakia | Article 25(1), second sentence |
| 34 | Armenia | Article 26(1), second sentence |
| 37 | Denmark | Article 25(1), second sentence |
| 40 | Mexico | Article 25(2) |
| 47 | Sweden | Article 25(1), second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 2 | Brunei Darussalam |
| 3 | Canada |
| 4 | China (People's Republic of) |
| 5 | France |
| 10 | Luxembourg |
| 11 | Malaysia |
| 12 | Netherlands |
| 13 | New Zealand |
| 14 | Philippines |
| 16 | Seychelles |
| 18 | Switzerland |
| 19 | Thailand |
| 20 | United Kingdom |

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| 21 | United Arab Emirates |
| 23 | Vietnam |
| 24 | Belgium |
| 25 | Croatia |
| 27 | Italy |
| 29 | Poland |
| 30 | Qatar |
| 31 | Slovakia |
| 33 | Turkey |
| 34 | Armenia |
| 35 | Bulgaria |
| 36 | Czech Republic |
| 38 | Egypt |
| 40 | Mexico |
| 42 | Portugal |
| 43 | Romania |
| 44 | Russia |
| 45 | Serbia |
| 46 | Spain |

Pursuant to Article 16(6)(d)(i) of the Convention, Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1 | Australia |
| 5 | France |
| 22 | United States of America |

Pursuant to Article 16(6)(d)(ii) of the Convention, Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 1 | Australia |
| 3 | Canada |
| 20 | United Kingdom |
| 24 | Belgium |
| 27 | Italy |
| 37 | Denmark |

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---------------|
| 1 | Australia | Article 9(3) |
| 2 | Brunei Darussalam | Article 9(2) |
| 4 | China (People's Republic of) | Article 9(2) |
| 6 | Hong Kong (S.A.R) | Article 9(2) |
| 7 | India | Article 9(2) |
| 9 | Lao PDR | Article 9(2) |
| 10 | Luxembourg | Article 9(2) |
| 12 | Netherlands | Article 9(2) |
| 16 | Seychelles | Article 9(2) |
| 17 | Republic of Korea | Article 9(2) |
| 20 | United Kingdom | Article 21(5) |
| 21 | United Arab Emirates | Article 9(2) |
| 22 | United States of America | Article 9(3) |
| 23 | Vietnam | Article 9(2) |
| 25 | Croatia | Article 9(2) |
| 26 | Finland | Article 9(2) |
| 29 | Poland | Article 9(2) |
| 30 | Qatar | Article 9(2) |
| 31 | Slovakia | Article 9(2) |
| 32 | South Africa | Article 9(2) |
| 33 | Turkey | Article 9(2) |
| 34 | Armenia | Article 9(2) |
| 35 | Bulgaria | Article 9(2) |
| 37 | Denmark | Article 9(2) |
| 38 | Egypt | Article 9(2) |
| 40 | Mexico | Article 9(2) |
| 41 | Pakistan | Article 9(2) |
| 42 | Portugal | Article 9(2) |
| 45 | Serbia | Article 9(2) |
| 47 | Sweden | Article 9(2) |

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Indonesia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

Reservation

Pursuant to Article 35(6) of the Convention, the Republic of Indonesia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, the Republic of Indonesia reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.